

Town of Johnston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 72,551,523	\$ -
Last Year's Levy Tax Collection	1,526,217	-
Prior Years Property Tax Collection	1,049,705	-
Interest & Penalty	999,434	-
PILOT & Tax Treaty (excluded from levy) Collection	3,371,200	-
Other Local Property Taxes	-	-
Licenses and Permits	201,242	-
Fines and Forfeitures	274,127	-
Investment Income	375,467	-
Departmental	8,558,738	-
Rescue Run Revenue	950,000	-
Police & Fire Detail	1,802,435	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	94,689
Impact Aid	-	-
Medicaid	-	1,014,262
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	661,017
CDBG	-	-
COPS Grants	6,827	-
SAFER Grants	-	-
Other Federal Aid Funds	109,126	2,227,765
MV Excise Tax Reimbursement & Phase-out	1,792,809	-
State PILOT Program	-	-
Distressed Community Relief Fund	601,333	-
Library Resource Aid	124,168	-
Library Construction Aid	-	-
Public Service Corporation Tax	367,606	-
Meals & Beverage Tax / Hotel Tax	708,375	-
LEA Aid	-	18,338,657
Group Home	-	-
Housing Aid Capital Projects	133,941	-
Housing Aid Bonded Debt	320,161	-
State Food Service Revenue	-	15,337
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	199,005	182,038
Other Revenue	266,323	772,762
Local Appropriation for Education	-	37,529,015
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 96,289,760	\$ 60,835,542
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

Town of Johnston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 676,369	\$ 631,943	\$ 49,481	\$ -	\$ 77,130	\$ 335,346	\$ 1,334,109	\$ 641,161	\$ 4,804,752
Compensation - Group B	-	-	-	-	-	-	-	-	629,489
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	10,441	37,650	-	-	1,947	-	181,176	31,311	1,159,271
Overtime - Group B	-	-	-	-	-	-	-	-	77,459
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,348,926
Active Medical Insurance - Group A	300,714	174,416	5,539	-	7,151	114,378	325,964	147,264	1,335,918
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	12,400	12,033	-	-	368	7,584	22,575	9,615	71,573
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	14,639
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	65,988	49,793	3,692	-	6,148	25,137	114,193	52,124	581,111
Life Insurance	964	1,122	267	-	95	616	2,370	956	52,007
State Defined Contribution- Group A	4,859	6,038	-	-	338	2,684	10,979	3,275	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	5,312
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	433,840	-	1,774	-	-	-	8,693	19,662	182,489
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	4,964,480
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	62,891	95,441	-	-	5,407	41,114	186,859	72,387	66,115
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	81,749
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	695,260	249,842	38,866	-	2,978	-	21,600	-	7,631
Materials/Supplies	51,113	77,691	19,711	-	1,191	25,476	81,942	78,555	78,434
Software Licenses	-	28,907	-	-	-	28,568	-	-	41,521
Capital Outlays	5,820	2,369	-	-	-	4,214	25,916	34,138	7,900
Insurance	704,019	-	-	-	-	-	-	-	-
Maintenance	37,502	-	2,268	-	16,996	12,984	48,667	29,669	61,122
Vehicle Operations	-	-	-	-	-	58	244,312	19,450	111,668
Utilities	38,233	4,754	2,257	-	-	24,176	35,470	113,463	109,124
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	805,431	-	-
Revaluation	-	99,500	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	225,208	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,373,042	-	-
Claims & Settlements	88,174	-	-	-	-	-	-	-	-
Community Support	55,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	67,327	11,213	238,489	-	1,593	5,852	21,404	16,362	143,133
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,310,915	\$ 1,482,711	\$ 362,344	\$ -	\$ 121,343	\$ 628,186	\$ 5,069,911	\$ 1,269,393	\$ 15,935,822

Town of Johnston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 6,448,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,998,678	\$ 24,322,820
Compensation - Group B	115,872	-	-	-	-	-	745,360	1,711,244
Compensation - Group C	-	-	-	-	-	-	-	5,208,346
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	2,585,732	-	-	-	-	-	4,007,529	-
Overtime - Group B	11,669	-	-	-	-	-	89,128	-
Overtime - Group C	-	-	-	-	-	-	-	97,703
Police & Fire Detail	21,142	-	-	-	-	-	1,370,069	-
Active Medical Insurance - Group A	1,491,830	-	-	-	-	-	3,903,174	4,638,544
Active Medical Insurance- Group B	-	-	-	-	-	-	-	240,710
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,213,695
Active Dental insurance- Group A	93,046	-	-	-	-	-	229,194	298,720
Active Dental Insurance- Group B	1,903	-	-	-	-	-	16,542	19,979
Active Dental Insurance- Group C	-	-	-	-	-	-	-	123,373
Payroll Taxes	665,848	-	-	-	-	-	1,564,036	691,275
Life Insurance	18,652	-	-	-	-	-	77,049	121,540
State Defined Contribution- Group A	-	-	-	-	-	-	28,174	777,702
State Defined Contribution - Group B	773	-	-	-	-	-	6,085	52,634
State Defined Contribution - Group C	-	-	-	-	-	-	-	42,684
Other Benefits- Group A	10,941	-	-	-	-	-	657,399	305,248
Other Benefits- Group B	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	4,041,720	-	-	-	-	-	9,006,200	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	344,628	-	-	-	-	-	874,841	3,671,450
State Defined Benefit Pension - Group B	16,900	-	-	-	-	-	98,649	299,929
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	799,359
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	4,074	-	-	-	-	-	1,020,251	11,240,709
Materials/Supplies	380,061	-	-	-	-	-	794,174	647,232
Software Licenses	-	-	-	-	-	-	98,995	30,576
Capital Outlays	1,194	-	-	-	-	-	81,551	1,057,008
Insurance	-	-	-	-	-	-	704,019	190,576
Maintenance	93,916	-	-	-	-	-	303,123	313,328
Vehicle Operations	223,841	-	-	-	-	-	599,329	17,351
Utilities	164,515	-	-	-	-	-	491,993	735,193
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	805,431	-
Revaluation	-	-	-	-	-	-	99,500	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	225,208	-
Trash Removal & Recycling	-	-	-	-	-	-	1,373,042	-
Claims & Settlements	-	-	-	-	-	-	88,174	-
Community Support	-	-	-	-	-	-	55,000	-
Other Operation Expenditures	352,202	-	-	-	-	-	857,575	273,281
Local Appropriation for Education	-	-	-	37,529,015	-	-	37,529,015	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	2,518,488	-	2,518,488	-
Municipal Debt- Interest	-	-	-	-	619,735	-	619,735	-
School Debt- Principal	-	-	-	-	289,112	-	289,112	-
School Debt- Interest	-	-	-	-	89,748	-	89,748	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	4,822,083	4,822,083	981,753
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 17,088,847	\$ -	\$ -	\$ 37,529,015	\$ 3,517,083	\$ 4,822,083	\$ 91,137,652	\$ 61,123,961

Financing Uses: Transfer to Capital Funds	\$ 250,000	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 250,000	\$ -
Net Change in Fund Balance¹	4,902,108	(288,418)
Fund Balance1- beginning of year	\$25,402,279	\$5,672,642
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	(555,256)
Misc. Adjustment	-	(141,767)
Fund Balance¹ - beginning of year adjusted	25,402,279	4,975,619
Rounding	(1)	-
Fund Balance¹ - end of year	\$ 30,304,386	\$ 4,687,201

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Johnston
 Combining Schedule of
 Reportable Government Services with
 Reconciliation to MTP2
 Municipal
 Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 25,402,279		\$ 25,402,279	
<i>No funds removed from RGS for fiscal 2018</i>						-		-	
<i>No funds added to RGS for Fiscal 2018</i>						-		-	
<i>No misc. adjustments made for fiscal 2018</i>						-		-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 25,402,279</u>		<u>\$ 25,402,279</u>	
General Fund	\$ 95,723,047	\$ -	\$ 53,200,658	\$ 37,779,015	\$ 4,743,374	\$ 24,741,533	\$ -	\$ 24,741,533	\$ 29,484,907
Mayor's Fund	15,018	-	15,000	-	18	2	-	2	20
Johnston Memnorial Library Fund	14,092	-	4,880	-	9,213	137,749	-	137,749	146,962
Champlin Foundation Grant Fund	29,500	-	672	-	28,828	663	-	663	29,491
Police Seizure Fund - Federal	237	-	-	-	237	27,135	-	27,135	27,372
BDDH Partnership for Success Fund	130,887	-	130,887	-	-	-	-	-	-
Police Seizure Fund -Other Than Federal Funds	8,146	-	18,618	-	(10,471)	26,876	-	26,876	16,405
Memorial Park Recreation Fields Restoration Fund	23,278	-	19,184	-	4,094	27,007	-	27,007	31,101
Fire Prevention Fund	12,555	-	3,663	-	8,893	26,937	-	26,937	35,830
Indoor Athletic Complex Fund	98,551	-	97,782	-	769	10,549	-	10,549	11,318
Blue Riptide Grant Fund	6,827	-	6,827	-	-	-	-	-	-
Fire Plan Review Fund	191,683	-	94,894	-	96,789	313,723	-	313,723	410,512
Historical Records Fund	35,938	-	15,575	-	20,363	90,104	-	90,104	110,467
Totals per audited financial statements	<u>\$ 96,289,760</u>	<u>\$ -</u>	<u>\$ 53,608,637</u>	<u>\$ 37,779,015</u>	<u>\$ 4,902,108</u>	<u>\$ 25,402,278</u>	<u>\$ -</u>	<u>\$ 25,402,278</u>	<u>\$ 30,304,386</u>
<u>Reconciliation from financial statements to MTP2</u>									
Other Financing Uses - Amount to School Fund Unrestricted FY 2018 Local Appropriation Rounding	\$ -	\$ -	\$ 37,529,015.00	\$ (37,529,015.00)	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	1	-	1	-
Totals Per MTP2	<u>\$ 96,289,760</u>	<u>\$ -</u>	<u>\$ 91,137,652</u>	<u>\$ 250,000</u>	<u>\$ 4,902,108</u>	<u>\$ 25,402,279</u>	<u>\$ -</u>	<u>\$ 25,402,279</u>	<u>\$ 30,304,386</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Johnston
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 5,672,642		\$ 5,672,642	
<i>Prior period audit adjustments for general fund for fiscal year 2018</i>						-	(518,334)	\$ (518,334)	
<i>Miscellaneous adjustments to Ending Fund balance in '17 impacting '18</i>						(141,767)	-	(141,767)	
<i>Prior period audit adjustments for special revenue fund for fiscal year 2018</i>						-	(36,922)	(36,922)	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 5,530,875</u>		<u>\$ 4,975,619</u>	
School Unrestricted Fund	\$ 22,069,987	\$ 37,529,015	\$ 60,114,199	\$ -	\$ (515,197)	\$ 5,175,415	\$ (518,334)	\$ 4,657,081	\$ 4,141,884
Enterprise Fund1	1,149,880	-	1,073,696	-	76,184	213,053	-	213,053	289,237
SBA School Capital Project Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	2,483,660	-	2,453,070	-	30,590	166,068	(36,922)	129,146	159,736
Totals per audited financial statements	<u>\$ 25,703,527</u>	<u>\$ 37,529,015</u>	<u>\$ 63,640,965</u>	<u>\$ -</u>	<u>\$ (408,423)</u>	<u>\$ 5,554,536</u>	<u>\$ (555,256)</u>	<u>\$ 4,999,280</u>	<u>\$ 4,590,857</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 37,529,015	\$ (37,529,015)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,397,000)	-	(2,397,000)	-	-	-	-	-	-
Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA and Net Investment in Capital Assets for School Lunch Fund as of June 30, 2016 not recognized in UCOA	-	-	(5,194)	-	5,194	(23,661)	-	(23,661)	(18,467)
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	-	-	(114,811)	-	114,811	-	-	-	114,811
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 60,835,542</u>	<u>\$ -</u>	<u>\$ 61,123,961</u>	<u>\$ -</u>	<u>\$ (288,418)</u>	<u>\$ 5,530,875</u>	<u>\$ (555,256)</u>	<u>\$ 4,975,619</u>	<u>\$ 4,687,201</u>
<u>Reconciliation from MTP2 to UCOA</u>									
No reconciling items from MTP2 to UCOA	<u>\$ -</u>	<u>\$ -</u>							
Totals per UCOA Validated Totals Report	<u>\$ 60,835,542</u>	<u>\$ -</u>	<u>\$ 61,123,961</u>						

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.